



# FROM COUNSEL

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## *Income Tax Deductions for Volunteer Expenses*

Annually many Army civilian employees, service members, and their spouses volunteer their time to work for charitable or civic organizations. Although they don't do so for any income tax benefit, some of their unreimbursed expenses may provide a tax benefit as explained below. A volunteer may deduct some unreimbursed expenses as charitable contributions for volunteer work if the volunteer itemizes deductions (files Form 1040, Schedule A).

To be deductible, the expenses must be unreimbursed, directly connected with the volunteer work, incurred solely because of the volunteer services, and not personal, living, or family expenses. This chart shows the tax status of some common items:

| Expense Type    | Deductible  | Not Deductible  |
|-----------------|---|---|
| Supplies        | Consumables - pencils, paper used in services   | Nonconsumable - laptop computer   |
| Transportation  | Auto - either actual expenses incurred for gas and oil, or use standard rate for charitable work (14 cents per mile); parking and tolls | Auto - general repairs and maintenance, registration fees, insurance, tires, and similar items (to include an allowance for depreciation) |
| Food & Lodging  | While away from home overnight - reasonable costs but only 50%  |   |
| Uniforms        | Costs of buying & maintaining a required uniform for the charitable work, provided the uniform is not suitable for regular wear         |   |
| Services & Time |   | Value of services & time spent  |
| Child Care      |   | Child care expenses   |

An individual who has deductible charitable contributions reports them as itemized deductions on Schedule A, Internal Revenue Service (IRS) Form 1040. The individual's total Schedule A deductions must exceed her standard deduction to use Schedule A. In addition, the donor must keep adequate records of these expenses and may incur other reporting obligations to the IRS. The IRS web site, <http://www.irs.gov/>, offers most tax forms and [publications](#). See IRS Publication 526, [Charitable Contributions](#), for details on the reporting and record keeping requirements.

Military members and spouses may contact their Unit Tax Advisor or the legal assistance office for more information on this or other income tax matters.

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